

Panaji, 13th September, 1990 (Bhadra 22, 1912)

SERIES I No. 24

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

No. 2

#### GOVERNMENT OF GOA

Law (Legal and Legislative Affairs) Department

#### Notification

7-9-90/LA

The Goa Sales Tax (Amendment) Act, 1990 (Goa Act 11 of 1990) which was passed by the Legislative Assembly of Goa on 2-8-1990 and assented to by the Governor of Goa on 8-9-1990, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 13th September, 1990.

#### The Goa Sales Tax (Amendment) Act, 1990

(Goa Act No. 11 of 1990) [8-9-1990]

AN  
ACT

furth<sup>r</sup> to amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Sales Tax (Amendment) Act, 1990.

(2) It shall come into force on such date, as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 7.*—In sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4

of 1964) (hereinafter referred to as the "principal Act"),—

(i) in clause (bbb), for the figure "15", the figure "17" shall be substituted;

(ii) in clause (c), for the words "of six paise in the rupee", the words "of seven paise in the rupee" shall be substituted.

3. *Amendment of Schedule.*—For the existing Sixth Schedule to the principal Act, the following shall be substituted, namely:—

#### "THE SIXTH SCHEDULE

[See clause (bbbb) of sub-section (1) of section 7]

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries shall be taxed at the following rates:—

Sr. No.	Conditions subject to which rate in Column (3) is applicable	Rate of tax
(1)	(2)	(3)

(1)	Where the average price per item/dish does not exceed Rs. 3/- and/or the maximum price for any individual item/dish does not exceed Rs. 5/-.	3%
(2)	Where the average price per item/dish exceeds Rs. 3/- but does not exceed Rs. 10/- and/or the maximum price for any individual item/dish exceeds Rs. 5/- but does not exceed Rs. 20/-.	6%
(3)	Where the average price per item/dish exceeds Rs. 10/-.	12%

#### Exemption:

No tax shall be leviable under this Schedule when the annual turnover does not exceed Rupees one lakh and the average price per item/dish does not exceed Rs. 3/-.

Notes: (1) The average price per item/dish shall be calculated by dividing the sum total of prices prevailing on

the last day of the previous year by the number of items/dishes covered in the menu card.

(2) Every registered dealer effecting sales of cooked food and non-alcoholic drinks shall make a declaration before the Appropriate Assessing Authority within 30 days from the commencement of the year, specifying the items/dishes normally sold or served or supplied by him alongwith their respective prices prevailing on the last day of the previous year.

(3) In calculating taxable turnover, sales of cooked food and non-alcoholic drinks purchased locally on payment of tax shall be excluded.

(4) In respect of the year 1990-91, the declaration required to be made under (2) above shall be furnished to the Appropriate Assessing Authority within 30 days from the date of publication of this Act in the Official Gazette."

Secretariat Annexe,

Panaji

Dated: 13-9-1990.

B. S. SUBBANNA,

Secretary to the Government of Goa,  
Law Department (Legal Affairs)

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